

Volume No. 2 - Classification & Coding Structure	TOPIC NO.	60102
Function No. 60100 - CARS	TOPIC	GENERAL LEDGER CODES
	DATE	October 2003

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Overview

Introduction

The General Ledger Account (GLA) structure is a chart of account codes and titles that are the foundation of the Commonwealth Accounting and Reporting System (CARS). The GLA structure contains the accounts needed to reflect in summary and in detail the financial position and the results of financial operations of State Government. The structure applies to all funds (General, Special, Federal Trust, etc.) and fund details established in the Commonwealth.

The General Ledger Accounts consist of balance sheet and operational accounts that are used to segregate the types of transactions within each fund. Operational accounts are temporary control accounts that are closed at year-end to fund balance. All financial transactions of the State must be recorded within the appropriate fund in two General Ledger Accounts. Consistent with all modern double-entry accounting systems, CARS employs the basic accounting equation of assets less liabilities equal fund balance.

Following are the basic GLA account classes, account codes and purposes:

Account Class	Account Code	Used to Record
Assets	100 - 499	State-Owned Resources
Liabilities	500 - 799	Debts and Legal Obligations
Fund Balance	800	Fund Balance
Operational	801 - 999	Current Fiscal Year's Operations

CARS has the capability of utilizing subsidiary ledger accounts to support general ledger accounts, however, the subsidiary GLA's are not yet operational in CARS.

Policy

The structure, assignment and use of all GLA codes and titles are controlled by the State Comptroller's Office. Only those General Ledger Accounts identified in this topic are authorized for agency use in inputting financial data to CARS.

A trial balance of General Ledger Accounts for each fund/fund detail of the Commonwealth will be prepared monthly and at other times when needed. Agencies receive a periodic trial balance for all accounts under their control.

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Overview, Continued

Use in Coding Agencies do not enter General Ledger Account numbers for accounting transactions unless the specific transaction code being used requires input of a General Ledger Account. Transaction codes (see CAPP Topic 60103, *Transaction Codes*) are entered onto input documents. Based upon the indicated transaction codes, CARS generates the appropriate General Ledger Account numbers for the transaction.

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GLA Codes and Titles

Introduction

Following is a listing of all General Ledger Account (GLA) code numbers and titles authorized for use. In some cases the title will be abbreviated on the CARS ACTR0402 - Trial Balance of GLA Report. The unabbreviated title is listed in this topic. While some accounts may be used for all funds, others are applicable to specific fund/fund details for certain agencies only.

CODE TITLE

ASSETS

101	CASH WITH THE TREASURER OF VIRGINIA
102	ALLOTMENTS
103	PETTY CASH ADVANCES
105	EMPLOYEE TRAVEL ADVANCE
106	CASH ADVANCES - COURTS
107	CASH OF LOTTERY REVOLVING ACCOUNT
108	CASH WITH PAYING AGENT
109	CASH WITH FISCAL AGENT
110	TAXES AND ASSESSMENTS RECEIVABLE-2000
111	TAXES AND ASSESSMENTS RECEIVABLE-2001
112	TAXES AND ASSESSMENTS RECEIVABLE-2002
113	TAXES AND ASSESSMENTS RECEIVABLE-2003
122	PARKING FEE SUSPENSE ACCOUNT
138	DUE FROM OTHER FUNDS
200	WORKING CAPITAL ADVANCES
201	DEFICIT LOANS RECEIVABLE
202	INTEREST RECEIVABLE
203	VIRGINIA PUBLIC SCHOOL AUTHORITY LOANS RECEIVABLE
204	TEMPORARY LOANS RECEIVABLE
205	ACCOUNTS RECEIVABLE
206	LOANS RECEIVABLE
207	ALLOWANCE FOR DOUBTFUL ACCOUNTS
208	RECEIVABLE FROM VIRGINIA PUBLIC BUILDING AUTHORITY BOND SALE
209	LINE OF CREDIT RECEIVABLE
210	RECEIVABLES - NONSUFFICIENT FUNDS CHECKS

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ASSETS, continued

211	OTHER RECEIVABLES
214	RECEIVABLE-OVERPAYMENT
216	INTERNAL LOAN RECEIVABLE
220	INTEREST RECEIVABLE-TREASURY LOANS
221	ACCRUED INTEREST EARNED-TREASURY LOANS
245	STATE AID INTERCEPT-LOCALITY PAYMENT
250	INVENTORY-MATERIALS & SUPPLIES
300	EQUITY POOLED RESOURCES
315	SECURITIES HELD IN ESCROW
320	AMOUNT TO BE RAISED TO REDEEM BONDS
323	AMOUNT TO BE PROVIDED - BOND ANTICIPATION NOTES
331	STATE STUDENT LOAN FUND - NET ASSETS
340	VIRGINIA EMPLOYMENT COMMISSION TRUST FUND HELD IN U. S. TREASURY
342	AMOUNT HELD BY TRUSTEE - TREASURY
343	AMOUNT HELD BY OUTSIDE TRUSTEE
347	FUNDS HELD IN ESCROW
348	INVESTMENTS - OTHER
349	INVESTMENTS - LOCAL SCHOOL BONDS
351	INVESTMENTS - BONDS
352	SHORT TERM INVESTMENTS
354	ACCRUED INTEREST PURCHASED
357	INVESTMENTS WITH TRUSTEES
360	DEFERRED CHARGES
365	LAND
366	BUILDINGS
367	ACCUMULATED DEPRECIATION - INFRASTRUCTURE
368	INFRASTRUCTURE
369	ACCUMULATED DEPRECIATION - BUILDINGS
370	EQUIPMENT
371	ACCUMULATED DEPRECIATION - EQUIPMENT
372	CONSTRUCTION IN PROGRESS
400	FUND EQUITY IN CASH

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GLA Codes and Titles, Continued

CODE TITLE

ASSETS, continued

401 CASH IN BANK
 410 WARRANTS IN PROCESS-AUTOMATED
 420 WARRANTS IN PROCESS-OTHER
 430 WARRANTS IN PROCESS-PAYROLL
 440 RECEIPTS IN PROCESS
 450 TRANSFERS IN PROCESS
 499 CLEARING ACCOUNT - CASH RECONCILIATION ITEMS

LIABILITIES (DEBTS AND OBLIGATIONS)

502 ACCOUNTS PAYABLE
 503 MATURED INTEREST PAYABLE
 504 MATURED DEBT PAYABLE
 505 DUE TO LOCALITIES AND OTHER PARTICIPANTS
 508 DUE TO OTHER FUNDS
 512 COMMISSIONS CLEARING ACCOUNT
 514 THIRD PARTY CLEARING ACCOUNT
 515 WARRANTS IN PROCESS
 516 WARRANTS IN PROCESS - CMSIP
 520 WORKING CAPITAL ADVANCE DUE TO GENERAL FUND
 521 LINE OF CREDIT PAYABLE
 522 DEEFICIT LOANS PAYABLE
 524 TEMPORARY LOANS PAYABLE
 525 LONG TERM LOANS PAYABLE
 526 INTERNAL LOAN PAYABLE
 539 SUSPENSE ACCOUNT - AWAITING DEBT SET-OFF
 540 SUSPENSE ACCOUNT - GUARANTEE DEPOSITS
 545 STATE AID INTERCEPT - LOCALITY PAYMENT
 546 SUSPENSE ACCOUNT – VESTP DEDUCTIONS
 547 SUSPENSE ACCOUNT - DEPOSITS PENDING DISTRIBUTION
 548 SUSPENSE ACCOUNT - VIRGINIA PREPAID EDUATION PROGRAM
 549 SUSPENSE ACCOUNT - THIRD PARTY ADMINISTRATOR
 550 CLEARING ACCOUNT – DISBURSEMENTS
 552 SUSPENSE ACCOUNT – BACKUP WITHHHOLDING PAYMENTS
 553 SUSPENSE ACCOUNT – FOREIGN WITHHOLDING

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LIABILITIES (DEBTS AND OBLIGATIONS), continued

555	SUSPENSE ACCOUNT – POLITICAL APPOINTEE RETIREMENT PLAN
556	SUSPENSE ACCOUNT - DEFERRED COMPENSATION
557	SUSPENSE ACCOUNT - LOCAL SALES TAXES
558	SUSPENSE ACCOUNT – PAYROLL TAX PAYMENTS
559	SUSPENSE ACCOUNT - COMBINED VIRGINIA CAMPAIGN DEDUCTIONS
560	DEPT OF SOCIAL SERVICES CHILD SUPPORT DEDUCTIONS
561	SUSPENSE ACCOUNT - EMPLOYEE SAVINGS BOND DEDUCTIONS
562	UNIDENTIFIED DISBURSEMENTS
563	PAYROLL STOP PAYMENT CLEARING ACCOUNT
564	GENERAL WARRANT STOP PAY CLEARING ACCOUNT
565	SUSPENSE ACCOUNT - BANK RECONCILING ITEMS
567	SUSPENSE ACCOUNT - DEPENDENT CARE REIMBURSEMENT DEDUCTIONS
568	SUSPENSE ACCOUNT - MEDICAL REIMBURSEMENT DEDUCTIONS
569	SUSPENSE ACCOUNT - ADMINISTRATIVE FEES
570	SUSPENSE ACCOUNT - PRIOR YEAR FLEXIBLE SPENDING ACCOUNTS
572	SUSPENSE ACCOUNT – DEFERRED COMPENSATION CASH MATCH
573	SUSPENSE ACCOUNT – 403B CASH MATCH
576	ACCRUED RETIREMENT PAYABLE - TIAA/CREF
577	ACCRUED RETIREMENT PAYABLE - FIDELITY INVESTMENTS INC
578	ACCRUED RETIREMENT PAYABLE - GREAT WEST LIFE INC
580	INTEREST PAYABLE-TREASURY LOANS
581	ACCRUED INTEREST EXPENSE-TREASURY LOANS
582	ACCRUED RETIREMENT PAYABLE - T ROWE PRICE INC
583	ACCRUED RETIREMENT PAYABLE - VARIABLE ANNUITY LIFE INSURANCE CO.
584	ACCRUED INTEREST SOLD
603	BOND ANTICIPATION NOTES PAYABLE
604	PUBLIC DEBT - 9-C BONDS
608	PUBLIC DEBT - 9-B BONDS
612	PUBLIC DEBT TRANSPORTATION FACILITIES BONDS
613	VIRGINIA PUBLIC SCHOOL AUTHORITY BONDS PAYABLE
615	SECURITIES HELD IN ESCROW FUND BALANCE
631	STATE STUDENT LOAN FUND BALANCE

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LIABILITIES (DEBTS AND OBLIGATIONS), continued

640	VIRGINIA EMPLOYMENT COMMISSION TRUST FUND BALANCE
642	TRUSTEE FUND BALANCE - TREASURY
643	OUTSIDE TRUSTEE FUND BALANCE
672	EQUITY POOLED RESOURCES - MEMBER CONTRIBUTION FUND
673	EQUITY POOLED RESOURCES - RETIREMENT ALLOWANCE FUND
674	EQUITY POOLED RESOURCES - VIRGINIA STATE POLICE RETIREMENT SYSTEM MEMBER CONTRIBUTION FUND
675	EQUITY POOLED RESOURCES - VIRGINIA STATE POLICE RETIREMENT SYSTEM RETIREMENT ALLOWANCE
676	EQUITY POOLED RESOURCES - VIRGINIA JUDICIAL RETIREMENT SYSTEM MEMBER CONTRIBUTION FUND
677	EQUITY POOLED RESOURCES - VIRGINIA JUDICIAL RETIREMENT SYSTEM RETIREMENT ALLOWANCE
678	EQUITY POOLED RESOURCES - GROUP LIFE INSURANCE FUND
679	EQUITY POOLED RESOURCES - RETIRED HEALTH CARE
680	EQUITY POOLED RESOURCES - OPTIONAL LIFE INSURANCE
681	EQUITY POOLED RESOURCES - DEFERRED COMPENSATION
682	EQUITY POOLED RESOURCES - VIRGINIA SICKNESS/DISABILITY
683	EQUITY POOLED RESOURCES - VIRGINIA LAW OFFICER MEMORIAL CONTRIBUTIONS
684	EQUITY POOLED RESOURCES - VIRGINIA LAW OFFICER RETIREMENT ALLOWANCE
685	EQUITY POOLED RESOURCES - VOLSAP
686	EQUITY POOLED RESOURCES - BENEFIT RESTORATION
703	RESERVE FOR ALLOTMENTS
710	RESERVE FOR TAXES & ASSESSMENTS RECEIVABLE
716	RESERVE FOR FORGED CHECKS
719	DEFERRED REVENUE
790	DISPOSAL OF FIXED ASSETS AT BOOK VALUE
791	DEPRECIATION EXPENSE - PROPRIETARY & TRUST FUNDS
794	RESERVED FUND BALANCE-DEPRECIATION
796	RESERVED FUND BALANCE-PLANT REPLACEMENT & EXPANSION
797	INVESTMENT IN FIXED ASSETS - PROPRIETARY & TRUST FUNDS
798	INVESTMENT IN GENERAL FIXED ASSETS
799	RESERVE FOR ADJUSTMENTS TO ACCRUAL BASIS ACCOUNTING

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FUND BALANCE

800 FUND BALANCE

CURRENT FISCAL YEAR'S OPERATIONS

801 SURPLUS APPROPRIATED
 810 FUND BALANCE ADJUSTMENT - PRIOR YEAR INCREASE
 811 FUND BALANCE ADJUSTMENT - PRIOR YEAR DECREASE
 890 AGENCY INTERNAL BUDGET - ORIGINAL
 892 CENTRAL/OUTSIDE BUDGET - ORIGINAL
 893 CENTRAL/OUTSIDE BUDGET - ADJUSTED
 899 CONTRA STATISTICAL RECORDS
 900 APPROPRIATIONS
 901 EXPENDITURES
 902 EXPENDITURE REFUNDS
 907 RECEIPTS FOR FRINGE BENEFITS
 908 PAYMENTS FROM TRUST FUNDS
 910 PAYMENT OF LOCAL SCHOOL BONDS
 911 INTEREST AND CHARGES - TREASURY DEBT
 912 PRINCIPAL RETIREMENT - TREASURY DEBT
 913 BOND BUYER
 914 BOARD EXPENSES
 915 BOND COUNSEL
 916 MISCELLANEOUS CLOSING EXPENSES
 917 PAYING AGENT FEES
 918 PRINTING
 920 RATING AGENCY FEES
 921 OTHER EXPENSES
 922 FINANCIAL ADVISOR FEES
 923 REBATE CALCULATION FEES
 924 INTEREST SUBSIDY PROGRAM
 925 LOSS ON SALE OF RECEIVABLES
 926 RECEIPT OF HIGHER EDUCATION DEBT PAYMENT
 927 PAYMENT TO AGENCY

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CURRENT FISCAL YEAR'S OPERATIONS, continued

928	ADVANCED REFUNDING - PAYMENT ESCROW AGENT
929	BOND FUND RECEIPTS
952	RECEIPTS FROM TRUSTEES
954	PAYMENTS TO TRUSTEES
955	EXPENDABLE TRUST FUND RECEIPTS
956	EXPENDABLE TRUST FUND PAYMENTS
960	ESTIMATED REVENUE
961	REVENUE
962	REVENUE REFUNDS
964	RECOVERY OF COST
969	CASH TRANSFER IN - EDUCATIONAL & GENERAL
970	CASH TRANSFER OUT - EDUCATIONAL & GENERAL
971	PROCEEDS FROM SALE OF GENERAL OBLIGATION BONDS
972	PROCEEDS FROM SALE OF REVENUE BONDS
973	PROCEEDS FROM SALE OF BOND ANTICIPATION NOTES
974	PROCEEDS FROM SALE OF FEDERAL HIGHWAY ANTICIPATION NOTES
975	CASH TRANSFER OUT-INDIRECT COST RECOVERY
976	CASH TRANSFER IN - INDIRECT COST RECOVERY
978	CASH TRANSFER OUT - TREASURY TRUST FUNDS
979	CASH TRANSFER IN - TREASURY TRUST FUNDS
980	BANK RECONCILIATION ADJUSTMENT INCREASE
981	BANK RECONCILIATION ADJUSTMENT DECREASE
982	CASH TRANSFER IN - NON-GENERAL FUNDS
983	CASH TRANSFER OUT - NON-GENERAL FUNDS
984	CASH TRANSFER IN - GENERAL FUND/NON-GENERAL FUND
985	CASH TRANSFER OUT - GENERAL FUND/NON-GENERAL FUND
986	CASH TRANSFER IN - APPROPRIATION ACT PART 3
987	CASH TRANSFER OUT - APPROPRIATION ACT PART 3
988	CASH TRANSFER IN – CASH PASS THROUGH
989	CASH TRANSFER OUT – CASH PASS THROUGH
991	PREMIUM ON INVESTMENTS
992	CASH TRANSFER IN – FEDERAL PASS THROUGH TO HIGHER ED
993	CASH TRANSFER OUT – FEDERAL PASS THROUGH TO HIGHER ED

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